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**EVANGELINE PARISH SHERIFF**

Ville Platte, Louisiana

Financial Report

Year Ended June 30, 2007

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/5/07

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## INDEPENDENT AUDITORS' REPORT

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The Honorable Wayne Morein  
Evangeline Parish Sheriff  
Ville Platte, Louisiana

We have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Evangeline Parish Sheriff, as of and for the year ended June 30, 2007, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information of the Evangeline Parish Sheriff as of June 30, 2007, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated October 18, 2007, on our consideration of the Evangeline Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The required supplementary information on page 27 and 28 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole

The Evangeline Parish Sheriff has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Evangeline Parish Sheriff's basic financial statements. The other supplementary information on pages 31 through 33 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
October 18, 2007

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

**Evangeline Parish Sheriff  
Ville Platte, Louisiana**

**Statement of Net Assets  
June 30, 2007**

**ASSETS**

Current assets:	
Cash and interest-bearing deposits	\$ 748,434
Due from other governmental units	2,006,038
Prepaid items	48,541
Noncurrent assets:	
Capital assets, net	<u>143,296</u>
Total assets	<u>2,946,309</u>

**LIABILITIES**

Current liabilities:	
Accounts and other payables	1,935,567
Compensated absences payable	15,475
Long-term liabilities:	
Compensated absences payable	<u>30,949</u>
Total liabilities	<u>1,981,991</u>

**NET ASSETS**

Invested in capital assets, net of related debt	143,296
Unrestricted	<u>821,022</u>
Total net assets	<u>\$ 964,318</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Sheriff  
Ville Platte, Louisiana

Statement of Activities  
For the Year Ended June 30, 2007

	Program Revenues			Net (Expense) Revenues and Changes in Net Assets
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Governmental Activities
Activities				
Governmental activities:				
Public safety	\$ 2,047,511	\$ 1,269,249	\$ 66,713	\$ (704,794)
General revenues:				
Taxes -				
Property taxes, levied for general purposes				689,718
State revenue sharing				69,763
State supplemental pay				31,172
Interest and investment earnings				14,362
Miscellaneous				91,253
Total general revenues				896,268
Change in net assets				191,474
Net assets - July 1, 2006				772,844
Net assets - June 30, 2007				\$ 964,318

The accompanying notes are an integral part of the basic financial statements.



**FUND FINANCIAL STATEMENTS (FFS)**

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Balance Sheet  
Governmental Fund  
June 30, 2007

ASSETS

Cash	\$ 82,205
Interest-bearing deposits	666,229
Due from other governmental units	2,006,038
Prepaid items	<u>48,541</u>
 Total assets	 <u>\$ 2,803,013</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 1,905,314
Other accrued liabilities	29,298
Compensated absences payable	15,475
Due to defendants	<u>955</u>
Total liabilities	<u>1,951,042</u>
Fund balances:	
Reserved for prepaid items	48,541
Unreserved, undesignated	<u>803,430</u>
Total fund balances	<u>851,971</u>
 Total liabilities and fund balance	 <u>\$ 2,803,013</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Sheriff  
Ville Platte, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Assets  
June 30, 2007

Total fund balances for governmental fund at June 30, 2007			\$ 851,971
Total net assets reported for governmental activities in the statement of net assets is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:			
Building improvements, net of \$3,244 accumulated depreciation	\$ 5,221		
Equipment and furniture, net of \$299,156 accumulated depreciation	61,994		
Vehicles, net of \$177,692 accumulated depreciation	<u>76,081</u>	143,296	
Long-term liabilities at June 30, 2007:			
Compensated absences payable		<u>(30,949)</u>	
Total net assets of governmental activities at June 30, 2007			<u>\$ 964,318</u>

The accompanying notes are an integral part of the basic financial statements.

**Evangeline Parish Sheriff**  
**Ville Platte, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Fund - General Fund**  
**For the Year Ended June 30, 2007**

**Revenues:**

Ad valorem taxes	\$ 689,718
Intergovernmental revenues -	
Federal grants	24,924
State grants	1,500
State revenue sharing (net)	69,763
State supplemental pay	31,172
Parish appropriations	47,044
Fees, charges, and commissions for services -	
Civil and criminal fees	154,513
Court attendance	12,364
Transporting prisoners	3,976
Feeding and keeping prisoners	994,014
Fines and forfeitures	104,382
Interest	14,362
Miscellaneous	91,253
Total revenues	<u>2,238,985</u>

**Expenditures:**

Current -	
Public safety:	
Personal services and related benefits	1,187,400
Operating services	369,542
Operations and maintenance	435,040
Travel and other charges	3,252
Capital outlay	<u>48,230</u>
Total expenditures	<u>2,043,464</u>

Excess of revenues over expenditures	195,521
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Fund balance, beginning	<u>656,450</u>
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Fund balance, ending	<u>\$ 851,971</u>
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The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Sheriff  
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of Governmental Fund  
to the Statement of Activities  
For the Year Ended June 30, 2007

Total net change in fund balance at June 30, 2007 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 195,521
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The change in net assets reported for governmental activities in the  
statement of activities is different because:

Governmental funds report capital outlays as expenditures. However,  
in the statement of activities, the cost of those assets is allocated over  
their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$48,230	
Depreciation expense for the year ended June 30, 2007	<u>(45,831)</u>	2,399

Excess of compensated absences earned over compensated absences used	<u>(6,446)</u>
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Total changes in net assets at June 30, 2007 per Statement of Activities	<u>\$ 191,474</u>
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The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Sheriff  
Ville Platte, Louisiana

Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2007

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	\$ 29,771
Interest-bearing deposits	<u>750,799</u>
Total assets	<u>\$ 780,570</u>
<b>LIABILITIES</b>	
Due to taxing bodies and others	<u>\$ 780,570</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Evangeline Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Evangeline Parish Sheriff (Sheriff) serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

The accounting and reporting policies of the Evangeline Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

**EVANGELINE PARISH SHERIFF**  
Ville Platte, Louisiana

**Notes to Basic Financial Statements (Continued)**

For financial reporting purposes, the Sheriff includes all funds, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish police jury as required by Louisiana law, the Sheriff is financially independent.

**B. Basis of Presentation**

**Government-Wide Financial Statements (GWFS)**

The statement of net assets and the statement of activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements (FFS)**

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The governmental fund of the Sheriff is considered to be a major fund. The funds of the Sheriff are described below:



**EVANGELINE PARISH SHERIFF**  
**Ville Platte, Louisiana**

**Notes to Basic Financial Statements (Continued)**

**Governmental Fund –**

**General Fund**

The General Fund is the primary operating fund of the Sheriff. It is used to account for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff policy.

**Fiduciary Funds -**

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

**C. Measurement Focus/Basis of Accounting**

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

The amounts reflected in the governmental fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Sheriff operations.

**Basis of Accounting**

The amounts reflected in the governmental fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

on long-term debt which are recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental fund uses the following practices in recording revenues and expenditures.

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year. Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds. Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

When both restricted and unrestricted resources are available for use, it is the Sheriff's policy to use restricted resources first, then unrestricted resources as they are needed.

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

D. Assets, Liabilities and Equity

Cash and Interest-bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market.

Investments

Under state law, the Sheriff may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Sheriff may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

**EVANGELINE PARISH SHERIFF**  
Ville Platte, Louisiana

**Notes to Basic Financial Statements (Continued)**

**Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables. Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Assets.

**Prepaid Items**

Insurance payments made to insurance agencies that will benefit periods beyond June 30, 2007 are recorded as prepaid items.

**Capital Assets**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the statement of net assets and statement of activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings and improvements	7-40
Office, equipment, and furniture	5-20
Vehicles	5

**Compensated Absences**

Six days vacation leave are earned after one complete year of work. Twelve days of vacation are earned per year after completing two years of service. Vacation leave accumulates and vests. For employees having worked one to three years of service, twelve days of sick leave per year are allowed. After the fourth year of service, fifteen days of sick leave per year are allowed. Sick leave accumulates and is available for employees when needed, however, it does not vest nor is it payable at termination of employment.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

For fund financial statements, vested or accumulated sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a current fund liability of the governmental fund that will pay it. In the government-wide statements, amounts of vested or accumulated sick leave that are not expected to be liquidated with expendable available financial resources are recorded as long-term debt.

Restricted Net Assets

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

Long-Term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. Since the Sheriff doesn't have a proprietary fund, all long-term debt is used in governmental fund operations.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

E. Interfund Transactions

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

F. Budgets

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1. The chief administrative deputy prepares a proposed budget for the general fund and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- 2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- 3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
- 4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- 5. All budgetary appropriations lapse at the end of each fiscal year.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

H. Report Classification

Certain previously reported amounts for the year ended June 30, 2006 have been reclassified to conform to the June 30, 2007 classifications.

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2007, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$1,529,004 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Noninterest-bearing deposits	\$ 82,205	\$ 29,771	\$ 111,976
Interest-bearing deposits	<u>666,229</u>	<u>750,799</u>	<u>1,417,028</u>
Total	<u>\$748,434</u>	<u>\$780,570</u>	<u>\$1,529,004</u>

These deposits are stated at cost, which approximates market. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Deposit balances (bank balances) at June 30, 2007, are secured as follows:

Bank balances	<u>\$1,719,979</u>
Federal deposit insurance	200,000
Pledged securities	<u>1,519,979</u>
Total	<u>\$1,719,979</u>

As of June 30, 2007, the Sheriff's total bank balances were fully insured and collateralized with securities held in the name of the Sheriff by the pledging financial institution's agent, and therefore, not exposed to custodial credit risk.

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are actually billed to taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Evangeline Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2007, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 11.32 mills on property with net assessed valuations totaling \$61,305,742.

Total law enforcement taxes levied were \$693,981.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Due from Other Governmental Units

Amounts due from other governmental units at June 30, 2007 consist of the following:

	<u>General Fund</u>
Department of the Treasury for prisoner housing/feeding	\$ 1,969,398
Evangeline Parish Police Jury	9,326
Evangeline Parish Communications District	8,305
Louisiana Commission on Law Enforcement	14,459
Other	4,550
	<u>\$ 2,006,038</u>

(5) Capital Assets

Capital asset activity for the year ended June 30, 2007 was as follows:

	<u>Balance 7/1/2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2007</u>
Governmental activities:				
Building improvements	\$ 8,465	\$ -	\$ -	\$ 8,465
Furniture and equipment	336,220	26,630	1,700	364,550
Vehicles	243,391	21,600	11,218	276,209
Total	<u>588,076</u>	<u>48,230</u>	<u>12,918</u>	<u>649,224</u>
Less: accumulated depreciation				
Building improvements	2,821	423	-	3,244
Furniture and equipment	285,209	15,647	1,700	302,556
Vehicles	159,149	29,761	11,218	200,128
Total	<u>447,179</u>	<u>45,831</u>	<u>12,918</u>	<u>505,928</u>
Net capital assets	<u>\$ 140,897</u>	<u>\$ 2,399</u>	<u>\$ -</u>	<u>\$ 143,296</u>

Depreciation expense in the amount of \$45,831 was charged to public safety.



EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(6) Accounts and Other Accrued Payables

The accounts and other accrued payables consisted of the following at June 30, 2007:

	<u>General Fund</u>
Accounts	\$ 1,905,314
Pension	18,691
Payroll tax	10,607
Seized funds liability	955
	<u>\$ 1,935,567</u>

(7) Long-Term Debt

The Sheriff's long-term debt is attributable to governmental activities. The following is a summary of the long-term debt transactions during the year:

	<u>Compensated Absences Payable</u>
Payable at June 30, 2006	\$ 24,503
Additions	6,446
Deductions	-
Payable at June 30, 2007	<u>\$ 30,949</u>

(8) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others and due to prisoners follows:

	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Bond Fund</u>	<u>Fines Fund</u>	<u>Prisoner Maintenance Fund</u>
Balances, June 30, 2006	\$ 4,119	\$ 600,014	\$ 47,641	\$ 17,095	\$ -
Additions	678,652	9,535,664	254,702	509,654	12,059,235
Reductions	<u>(678,920)</u>	<u>(9,463,068)</u>	<u>(218,513)</u>	<u>(506,470)</u>	<u>(12,059,235)</u>
Balances, June 30, 2007	<u>\$ 3,851</u>	<u>\$ 672,610</u>	<u>\$ 83,830</u>	<u>\$ 20,279</u>	<u>\$ -</u>

**EVANGELINE PARISH SHERIFF**  
**Ville Platte, Louisiana**

**Notes to Basic Financial Statements (Continued)**

**(9) Pension Plan**

Plan Description - The Evangeline Parish Sheriff contributes to the Sheriff's Pension and Relief Fund (Retirement System), a cost-sharing, multiple-employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to Sheriff and deputy Sheriff members throughout the State of Louisiana. The Sheriffs' Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136.

Funding Policy - Plan members are required to contribute 10.00% of their annual covered salary and the Evangeline Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11.00% of annual covered payroll. The contribution requirements of plan members and the Evangeline Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The Evangeline Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2007, 2006, and 2005 were \$103,624, \$91,828, and \$86,615, respectively.

**(10) Postretirement Health Care and Life Insurance Benefits**

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees become eligible for those benefits if they reach normal retirement age while working for the Sheriff. Those benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Sheriff. There are approximately six retired employees receiving benefits at June 30, 2007. The Sheriff's costs of providing retiree health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For the year ended June 30, 2007, the costs of retiree benefits totaled \$20,025.

**(11) Expenditures of the Sheriff's Office Paid by the Parish Police Jury**

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the Evangeline Parish Police Jury. These expenditures are not included in the accompanying financial statements.

**(12) Risk Management**

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

**EVANGELINE PARISH SHERIFF**  
**Ville Platte, Louisiana**

**Notes to Basic Financial Statements (Continued)**

**(13) Unsettled Balances – Tax Collector Fund**

Unsettled balances of the Tax Collector Agency Fund consist of the following:

Interest and other taxes -	\$ 389
Ad valorem taxes paid under protest -	
\$511,005 of taxes paid under protest and interest earned to date of \$161,216 on the investment of these funds. These funds are held pending resolution of the protest.	<u>672,221</u>
	<u>\$ 672,610</u>

**(14) Distribution of State Revenue Sharing Funds**

State revenue sharing funds provided by Act 956 of 1991 to the Tax Collector Agency Fund were distributed as follows:

Evangeline Parish:

Police Jury	\$ 240,147
School Board	225,780
Assessor	43,619
Sheriff	69,763
Council on Aging	13,903
Waterworks District No. 1	3,891
Gravity Drainage Districts	6,802
Fire Protection Districts	101,537
Pension funds	<u>10,287</u>
Total	<u>\$ 715,729</u>

**(15) Litigation and Claims**

There is no litigation pending against the Evangeline Parish Sheriff at June 30, 2007.

**(16) New Accounting Pronouncements**

In November 2004, the Governmental Accounting Standards Board (GASB) issued Statement 45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions." This statement requires the accrual of postemployment benefits for retired employees. The Sheriff is required to implement this standard for the fiscal year ending June 30, 2010. The Sheriff has not yet determined the full impact that adoption of GASB Statement 45 will have on the financial statements.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

Evangeline Parish Sheriff  
Ville Platte, Louisiana

General Fund  
Budgetary Comparison Schedule  
Year Ended June 30, 2007

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Ad valorem taxes	\$ 630,000	\$ 630,000	\$ 689,718	\$ 59,718
Intergovernmental revenues -				
Federal grants	30,000	30,000	24,924	(5,076)
State grants	-	-	1,500	1,500
State revenue sharing (net)	70,000	70,000	69,763	(237)
State supplemental pay	45,000	45,000	31,172	(13,828)
Parish appropriations	19,000	19,000	47,044	28,044
Fees, charges, and commissions for services -				
Civil and criminal fees	160,000	160,000	154,513	(5,487)
Court attendance	7,000	7,000	12,364	5,364
Transporting prisoners	6,000	6,000	3,976	(2,024)
Feeding and keeping prisoners	805,000	805,000	994,014	189,014
Fines and forfeitures	120,000	120,000	104,382	(15,618)
Interest income	-	-	14,362	14,362
Miscellaneous	150,000	150,000	91,253	(58,747)
Total revenues	<u>2,042,000</u>	<u>2,042,000</u>	<u>2,238,985</u>	<u>196,985</u>
<b>Expenditures:</b>				
Current -				
Public safety:				
Personal services and related benefits	1,440,000	1,440,000	1,187,400	252,600
Operating services	480,000	480,000	369,542	110,458
Operations and maintenance	603,500	603,500	435,040	168,460
Travel and other charges	4,500	4,500	3,252	1,248
Capital outlay	50,000	50,000	48,230	1,770
Total expenditures	<u>2,578,000</u>	<u>2,578,000</u>	<u>2,043,464</u>	<u>534,536</u>
Excess (deficiency) of revenues over expenditures	(536,000)	(536,000)	195,521	731,521
Fund balance, beginning	<u>656,450</u>	<u>656,450</u>	<u>656,450</u>	-
Fund balance, ending	<u>\$ 120,450</u>	<u>\$ 120,450</u>	<u>\$ 851,971</u>	<u>\$731,521</u>

Evangeline Parish Sheriff  
Ville Platte, Louisiana

General Fund  
Budgetary Comparison Schedule - Expenditures  
Year Ended June 30, 2007

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Current:				
Public safety -				
Personal services and related benefits:				
Sheriff salary	\$ 106,582	\$ 106,582	\$ 106,582	\$ -
Deputies salaries	1,182,760	1,182,760	943,758	239,002
Pension and payroll taxes	140,000	140,000	126,402	13,598
Sheriff's expense allowance	10,658	10,658	10,658	-
Total personal services and related benefits	1,440,000	1,440,000	1,187,400	252,600
Operating services:				
Hospitalization and life insurance	320,000	320,000	221,355	98,645
Auto insurance	40,000	40,000	34,564	5,436
Other liability insurance	120,000	120,000	113,623	6,377
Total operating services	480,000	480,000	369,542	110,458
Operations and maintenance:				
Auto fuel and oil	80,000	80,000	83,105	(3,105)
Auto maintenance	30,000	30,000	11,508	18,492
Operating expenses	259,000	259,000	145,608	113,392
Materials and supplies	105,000	105,000	53,692	51,308
Prisoner medical	14,500	14,500	17,556	(3,056)
Prisoner feeding and maintenance	115,000	115,000	121,071	(6,071)
Legal claims expense	-	-	2,500	(2,500)
Total operations and maintenance	603,500	603,500	435,040	168,460
Travel and other charges	4,500	4,500	3,252	1,248
Capital outlay:				
Autos and equipment	50,000	50,000	48,230	1,770
Total expenditures	\$ 2,578,000	\$ 2,578,000	\$ 2,043,464	\$ 534,536

## **OTHER SUPPLEMENTARY INFORMATION**

## **FIDUCIARY FUND TYPE - AGENCY FUNDS**

### **Sheriff's Fund**

To account for funds held in connection with civil suits, sales, and garnishments and payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

### **Tax Collector Fund**

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

### **Bond Fund**

Used as a depository for the collection of cash bonds. Upon order of the district court, these funds are either refunded to the litigant or distributed to the Sheriff's General Fund, the police jury, the clerk of court, and other recipients in accordance with applicable laws.

### **Prisoner Maintenance Fund**

To account for the collection and payment of prisoner maintenance revenue as per the agreement entered into between the Evangeline Parish Law Enforcement District and Louisiana Corrections Services, Inc.

### **Fine Fund**

To account for the collection of fines, restitutions, court costs, and other fees and the subsequent payment of those collections to the Sheriff's General Fund, the police jury, the clerk of court, and other recipients in accordance with applicable laws.



Evangeline Parish Sheriff  
Ville Platte, Louisiana  
Fiduciary Fund Type - Agency Funds

Combining Balance Sheet  
June 30, 2007

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Fines Fund	Prisoner Maintenance Fund	Totals
ASSETS						
Cash	\$ 3,851	\$ -	\$ 25,920	\$ -	\$ -	\$ 29,771
Interest-bearing deposits	-	672,610	57,910	20,279	-	750,799
Total assets	<u>\$ 3,851</u>	<u>\$ 672,610</u>	<u>\$ 83,830</u>	<u>\$ 20,279</u>	<u>\$ -</u>	<u>\$ 780,570</u>
LIABILITIES						
Due to taxing bodies and others	<u>\$ 3,851</u>	<u>\$ 672,610</u>	<u>\$ 83,830</u>	<u>\$ 20,279</u>	<u>\$ -</u>	<u>\$ 780,570</u>

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana  
Fiduciary Fund Type - Agency Funds

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended June 30, 2007

	Sheriff's Fund	Tax Collector Fund	Bond Fund
Balances, beginning of year	\$ 4,119	\$ 600,014	\$ 47,641
Additions:			
Deposits -			
Sheriff's sales, suits, and seizures	514,862	-	-
Garnishments	56,067	-	-
Bonds	-	-	195,779
Feeding and keeping prisoners	-	-	-
Other deposits	107,723	-	23,396
Fines	-	-	-
Warrant fees	-	-	13,947
Court costs	-	-	21,580
Taxes, fees, etc., paid to tax collector	-	9,535,664	-
Total additions	678,652	9,535,664	254,702
Total	682,771	10,135,678	302,343
Reductions:			
Taxes, fees, etc. distributed to taxing bodies and others	-	9,463,068	-
Deposits settled to -			
Sheriff's General Fund and Clerk of Court	190,734	-	-
Police jury	-	-	-
District attorney expense fund	-	-	-
Indigent defender board	-	-	-
Refunds	-	-	15,590
Crime lab	-	-	-
Cash bond - out of parish	-	-	1,749
Fines	-	-	173,876
Appraisers fees	6,120	-	-
Wrecker and storage	8,419	-	-
Curator fees	1,050	-	-
Advertising	11,825	-	-
Other settlements	460,772	-	27,298
Total reductions	678,920	9,463,068	218,513
Balances, end of year	\$ 3,851	\$ 672,610	\$ 83,830

<u>Fines Fund</u>	<u>Prisoner Maintenance Fund</u>	<u>Totals</u>
<u>\$ 17,095</u>	<u>\$ -</u>	<u>\$ 668,869</u>
-	-	514,862
-	-	56,067
-	-	195,779
-	12,059,235	12,059,235
313,276	-	444,395
162,884	-	162,884
-	-	13,947
33,494	-	55,074
-	-	9,535,664
<u>509,654</u>	<u>12,059,235</u>	<u>23,037,907</u>
<u>526,749</u>	<u>12,059,235</u>	<u>23,706,776</u>
-	-	9,463,068
110,485	577,483	878,702
176,012	-	176,012
78,399	-	78,399
47,174	-	47,174
853	-	16,443
20,852	-	20,852
-	-	1,749
11,272	-	185,148
-	-	6,120
-	-	8,419
-	-	1,050
-	-	11,825
<u>61,423</u>	<u>11,481,752</u>	<u>12,031,245</u>
<u>506,470</u>	<u>12,059,235</u>	<u>22,926,206</u>
<u>\$ 20,279</u>	<u>\$ -</u>	<u>\$ 780,570</u>

**INTERNAL CONTROL**

**AND**

**COMPLIANCE**

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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Wayne Morein  
Evangeline Parish Sheriff  
Ville Platte, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Evangeline Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2007, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated October 18, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

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Member of:  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider deficiencies 07-1(IC) and 07-2(IC) as described in the accompanying summary schedule of current and prior year audit findings and corrective action plan to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Sheriff's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe none of the significant deficiencies described above is a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the Sheriff's management and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
October 18, 2007

Evangeline Parish Sheriff  
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended June 30, 2007

Fiscal Year Finding Initially Occurred	Ref. No.	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/07) --						
<u>Internal Control:</u>						
	07-1(IC)	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	No	It was determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.	Wayne Morein, Sheriff	N/A
	07-2(IC)	The Sheriff does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The Sheriff has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Wayne Morein, Sheriff	N/A
PRIOR YEAR (6/30/06) --						
<u>Internal Control:</u>						
	06-1(IC)	The Sheriff did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Wayne Morein, Sheriff	N/A